

Attorney or Party Name, Address, Telephone & FAX Nos., State Bar No. & Email Address JOSHUA R. TEEPLE, CPA Grobstein Teeple LLP 23832 Rockfield Boulevard, Suite 245 Lake Forest, California 92630 Telephone: (949) 381-5655 Facsimile: (949) 381-5665 Email: jteeple@gtllp.com; documents@gtllp.com Proposed Accountants for Richard A. Marshack, Chapter 7 Trustee <input checked="" type="checkbox"/> <i>Movant(s) appearing without an attorney</i> <input type="checkbox"/> <i>Attorney for Movant(s)</i>	FOR COURT USE ONLY
UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA - SANTA ANA DIVISION	
In re: THE LITIGATION PRACTICE GROUP P.C., Debtor(s).	CASE NO.: 8:23-bk-10571-SC CHAPTER: 11 DECLARATION THAT NO PARTY REQUESTED A HEARING ON MOTION LBR 9013-1(o)(3) [No Hearing Required]


1. I am the ☒ Movant(s) or ☐ attorney for Movant(s) or ☐ employed by attorney for Movant(s).
2. On (date): 06/09/2023 Movant(s) filed a motion or application (Motion) entitled: Notice of Application and Application of Chapter 11 Trustee, Richard A. Marshack, for Authorization to Employ Grobstein Teeple LLP as Accountants Effective May 12, 2023; Statement of Disinterestedness in Support Thereof
3. A copy of the Motion and notice of motion is attached to this declaration.
4. On (date): 06/09/2023 Movant(s), served a copy of ☐ the notice of motion or ☒ the Motion and notice of motion on required parties using the method(s) identified on the Proof of Service of the notice of motion.
5. Pursuant to LBR 9013-1(o), the notice of motion provides that the deadline to file and serve a written response and request for a hearing is 14 days after the date of service of the notice of motion, plus 3 additional days if served by mail, or pursuant to F.R.Civ.P. 5(b)(2)(D) or (F).
6. More than 17 days have passed after Movant(s) served the notice of motion.
7. I checked the docket for this bankruptcy case and/or adversary proceeding, and no response and request for hearing was timely filed.
8. No response and request for hearing was timely served on Movant(s) via Notice of Electronic Filing, or at the street address, email address, or facsimile number specified in the notice of motion.

9. Based on the foregoing, and pursuant to LBR 9013-1(o), a hearing is not required.

Movant(s) requests that the court grant the motion and enter an order without a hearing.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

Date: 6/30/23



Signature

JOSHUA R. TEEPLE

Printed name

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:
P.O. Box 253, Woonsocket, RI 02895

A true and correct copy of the foregoing document entitled: **DECLARATION THAT NO PARTY REQUESTED A HEARING ON MOTION [LBR 9013-1(o)(3)]** will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On (date) 06/30/23, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

☒ Service information continued on attached page

2. SERVED BY UNITED STATES MAIL:

On (date) 06/30/23, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

Debtor: The Litigation Practice Group P.C., No US Mail Copy as Mail is diverted to the Trustee

Honorable Scott C. Clarkson, U.S. Bankruptcy Court, 411 West Fourth Street, Suite 5130, Santa Ana, CA 92701

☐ Service information continued on attached page

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (date) _____, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

06/30/23
Date

Denise Weiss
Printed Name

Denise Weiss
Signature

Electronic/NEF Service List

- Alan Craig Hochheiser on behalf of Creditor City Capital NY ahochheiser@mauricewutscher.com arodriguez@mauricewutscher.com
- Alan I Nahmias on behalf of Interested Party Courtesy NEF anahmias@mbn.law jdale@mbnlawyers.com
- Andrew Still on behalf of Interested Party Courtesy NEF astill@swlaw.com kcollins@swlaw.com
- Byron Z Moldo on behalf of Interested Party Byron Moldo bmoldo@ecjlaw.com amatsuoka@ecjlaw.com, dperez@ecjlaw.com
- Christopher Celentino on behalf of Plaintiff Richard A. Marshack christopher.celentino@dinsmore.com caron.burke@dinsmore.com
- Christopher Celentino on behalf of Trustee Richard A Marshack (TR) christopher.celentino@dinsmore.com caron.burke@dinsmore.com
- Christopher Ghio on behalf of Plaintiff Richard A. Marshack christopher.ghio@dinsmore.com
- Christopher J Langley on behalf of Interested Party Courtesy NEF chris@slclawoffice.com omar@slclawoffice.com; langleycr75251@notify.bestcase.com; cf123@casedriver.com
- D Edward Hays on behalf of Trustee Richard A Marshack (TR) ehays@marshackhays.com ehays@ecf.courtdrive.com; kfrederick@ecf.courtdrive.com; cmendoza@marshackhays.com; cmendoza@ecf.courtdrive.com
- D Edward Hays on behalf of Interested Party Courtesy NEF ehays@marshackhays.com ehays@ecf.courtdrive.com; kfrederick@ecf.courtdrive.com; cmendoza@marshackhays.com; cmendoza@ecf.courtdrive.com
- Daniel A Lev on behalf of Interested Party Courtesy NEF daniel.lev@gmlaw.com cheryl.caldwell@gmlaw.com; dlev@ecf.courtdrive.com
- David S Kupetz on behalf of Interested Party Courtesy NEF David.Kupetz@lockelord.com mylene.ruiz@lockelord.com
- Douglas A Plazak on behalf of Defendant Greyson Law Center PC dplazak@rhlaw.com
- Eric Bensamochan on behalf of Interested Party Eric Bensamochan eric@eblawfirm.us G63723@notify.cincompass.com
- Garrick A Hollander on behalf of Creditor Debt Validation Fund II LLC ghollander@wghlawyers.com, jmartinez@wghlawyers.com; svillegas@wghlawyers.com
- Garrick A Hollander on behalf of Creditor MC DVI Fund 1 LLC ghollander@wghlawyers.com, jmartinez@wghlawyers.com; svillegas@wghlawyers.com
- Garrick A Hollander on behalf of Creditor MC DVI Fund 2 LLC ghollander@wghlawyers.com, jmartinez@wghlawyers.com; svillegas@wghlawyers.com
- Gregory M Salvato on behalf of Interested Party Courtesy NEF gsalvato@salvatoboufadel.com calendar@salvatolawoffices.com; jboufadel@salvatoboufadel.com; gsalvato@ecf.infortupty.com
- Ira David Kharasch on behalf of Interested Party Courtesy NEF ikharasch@psjlaw.com
- Johnny White on behalf of Interested Party Courtesy NEF JWhite@wrslawyers.com jlee@wrslawyers.com; weiman@wrslawyers.com
- Jonathan Serrano on behalf of Trustee Richard A Marshack (TR) jonathan.serrano@dinsmore.com
- Joon M Khang on behalf of Debtor The Litigation Practice Group P.C. joon@khanglaw.com
- Kenneth Miskin on behalf of U.S. Trustee United States Trustee (SA) Kenneth.M.Miskin@usdoj.gov
- Laila Masud on behalf of Trustee Richard A Marshack (TR) lmasud@marshackhays.com lmasud@ecf.courtdrive.com; kfrederick@ecf.courtdrive.com
- Laila Masud on behalf of Interested Party Richard A. Marshack lmasud@marshackhays.com lmasud@ecf.courtdrive.com; kfrederick@ecf.courtdrive.com
- Laila Masud on behalf of Plaintiff Richard Marshack lmasud@marshackhays.com lmasud@ecf.courtdrive.com; kfrederick@ecf.courtdrive.com
- Laila Masud on behalf of Interested Party Courtesy NEF lmasud@marshackhays.com lmasud@ecf.courtdrive.com; kfrederick@ecf.courtdrive.com
- Leslie Skorheim on behalf of U.S. Trustee United States Trustee (SA) leslie.skorheim@usdoj.gov
- Michael D Lieberman on behalf of Creditor Phillip A. Greenblatt PLLC mlieberman@lipsonneilson.com
- Olivia Scott on behalf of Creditor Azzure Capital LLC olivia.scott3@bclplaw.com
- Olivia Scott on behalf of Creditor Hi Bar Capital LLC olivia.scott3@bclplaw.com
- Paul R Shankman on behalf of Creditor United Partnerships LLC PShankman@fortislaw.com, info@fortislaw.com
- Paul R Shankman on behalf of Attorney Paul R. Shankman PShankman@fortislaw.com info@fortislaw.com
- Queenie K Ng on behalf of U.S. Trustee United States Trustee (SA) queenie.k.ng@usdoj.gov
- Randall Baldwin Clark on behalf of Interested Party Randall Baldwin Clark rbc@randallbclark.com
- Richard A Marshack (TR) pkraus@marshackhays.com rmarshack@iq7technology.com; ecf.alert+Marshack@titledi.com
- Richard H Golubow on behalf of Creditor Debt Validation Fund II LLC rgolubow@wghlawyers.com, jmartinez@wghlawyers.com; svillegas@wghlawyers.com
- Richard H Golubow on behalf of Creditor MC DVI Fund 2 LLC rgolubow@wghlawyers.com, jmartinez@wghlawyers.com; svillegas@wghlawyers.com
- Richard H Golubow on behalf of Creditor MC DVI Fund 1 LLC rgolubow@wghlawyers.com, jmartinez@wghlawyers.com; svillegas@wghlawyers.com
- Ronald K Brown on behalf of Creditor SDCO Tustin Executive Center Inc. ron@rkbrownlaw.com
- Ronald N Richards on behalf of Interested Party Courtesy NEF ron@ronaldrichards.com 7206828420@filings.docketbird.com
- Ronald N Richards on behalf of Defendant Consumer Legal Group PC ron@ronaldrichards.com, 7206828420@filings.docketbird.com
- Sharon Z. Weiss on behalf of Creditor Azzure Capital LLC sharon.weiss@bclplaw.com raul.morales@bclplaw.com, REC_KM_ECF_SMO@bclplaw.com
- Sharon Z. Weiss on behalf of Creditor Hi Bar Capital LLC sharon.weiss@bclplaw.com raul.morales@bclplaw.com, REC_KM_ECF_SMO@bclplaw.com
- Shawn M Christianson on behalf of Interested Party Courtesy NEF cmcintire@buchalter.com schristianson@buchalter.com
- Teri T Pham on behalf of Attorney Teri Pham tpham@enensteinlaw.com 3135.002@enensteinlaw.com
- United States Trustee (SA) ustregion16.sa.ecf@usdoj.gov
- Victoria Newmark on behalf of Interested Party Courtesy NEF vnewmark@psjlaw.com

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Grobstein Teeple LLP
23832 Rockfield Boulevard, Suite 245
Lake Forest, California 92630
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Email: jteeple@gtllp.com; documents@gtllp.com

Proposed Accountants for Richard A. Marshack, Chapter 11 Trustee

**UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA – SANTA ANA DIVISION**

In re

**THE LITIGATION PRACTICE
GROUP P.C.,**

Debtor.

Case No.: 8:23-bk-10571-SC

Chapter 11

**NOTICE OF APPLICATION AND
APPLICATION OF CHAPTER 11
TRUSTEE, RICHARD A. MARSHACK,
FOR AUTHORIZATION TO EMPLOY
GROBSTEIN TEEPLE LLP AS
ACCOUNTANTS EFFECTIVE MAY 12,
2023; STATEMENT OF
DISINTERESTEDNESS IN SUPPORT
THEREOF [11 U.S.C. §§327(a) and 330, Fed.
R. Bank. P. 2014 and Loc. Bankr. R. 2014-
1(b)(1)]**

[No Hearing Required]

**TO THE HONORABLE SCOTT C. CLARKSON, UNITED STATES BANKRUPTCY
JUDGE, THE DEBTOR AND ITS COUNSEL, THE OFFICE OF THE UNITED STATES
TRUSTEE, AND INTERESTED PARTIES:**

PLEASE TAKE NOTICE that Applicant, Richard A. Marshack, the duly appointed and acting chapter 11 trustee (the “Trustee” or “Applicant”) of the bankruptcy estate (the “Estate”) of the above-captioned Debtor hereby moves for an order authorizing the employment of Grobstein Teeple LLP (“GT” or the “Firm”), as his accountants effective May 12, 2023 (the “Application”).

1 **PLEASE TAKE FURTHER NOTICE** that the Application is supported by the Notice of
2 Application, the Application, the Statement of Disinterestedness submitted in support of the
3 Application, and the entire record of the case, and any other evidence properly presented to the Court
4 in support of the Application.

5 **PLEASE TAKE FURTHER NOTICE** that, pursuant to Local Bankruptcy Rule 9013-1(f),
6 any opposition or objection to the relief requested in this Notice and Application, and request for
7 hearing on any opposition or objection must be submitted in writing and must be filed and served
8 within fourteen (14) days after the date of mailing of this Notice and Application. The response or
9 opposition to the application shall be filed with the Bankruptcy Court and served upon the Office of
10 the United States Trustee at 411 West Fourth Street, Suite 7160, Santa Ana, California 92701-4596,
11 the Trustee, Richard A. Marshack, c/o Marshack Hays LLP, 870 Roosevelt, Irvine, California 92620
12 and the proposed accountant for the Trustee, Grobstein Teeple LLP at the address on the upper left-
13 hand of the caption page.

14 **PLEASE TAKE FURTHER NOTICE** that the failure to timely file and serve any opposition
15 or objection shall be deemed by the Bankruptcy Court to be consent to the relief requested in this
16 Notice and Application.

17
18 Dated: June 8, 2023

By: 

Joshua Teeple, Proposed Accountant
For Richard A. Marshack, Chapter 11 Trustee

1 This bankruptcy case was commenced by the filing of a voluntary petition by The Litigation
2 Practice Group P.C. (“Debtor”) under Chapter 11 of Title 11 of the United States Code on March 20,
3 2023 (the “Petition Date”). Richard A. Marshack was appointed as the Chapter 11 Trustee on May 5,
4 2023.

5 Based on the Trustee’s review of pleadings, documents, and other information provided, the
6 Trustee has determined that it is necessary and appropriate to retain the services of an accountant to
7 provide certain specified services as well as those typically provided by a certified public accountant
8 on behalf of a trustee and a bankruptcy estate. Specifically, Applicant proposes to retain an accountant
9 to perform, among other tasks, the following specific acts:

- 10 a. Obtain and evaluate financial records;
- 11 b. Evaluate assets and liabilities of the Debtor and Estate;
- 12 c. Evaluate tax issues related to the Debtor and Estate;
- 13 d. Prepare tax returns;
- 14 e. Provide litigation consulting if required;
- 15 f. Provide accounting and consulting services requested by the Applicant and
16 his counsel;
- 17 g. Review and examine any/all of the Debtor’s books, records, and accounts; and
- 18 h. Review and analyze the scope and extent of the Debtor’s assets, liabilities, and
19 business operations.

20 As shown by the biographical information attached as **Exhibit A** hereto and incorporated
21 herein by this reference, the Firm and its professionals are very experienced in insolvency, bankruptcy
22 and reorganization matters and are well-qualified to provide these and related accounting services to
23 the Trustee. A copy of the schedule of the Firm’s current billing rates for accountants and
24 paraprofessionals of the Firm is attached hereto as **Exhibit B** and incorporated herein by this reference.
25 Based upon the information reasonably known to the Trustee and the Firm as of the filing of this
26 Application, the Firm anticipates that the work on this matter will be performed principally by the
27 following members of the Firm: Joshua Teeple, Kermith Boffill, Dimple Mehra, Ken Solares and
28 Michael McCarthy, and Nicholas Cooper.

1 The Firm understands and agrees to accept employment on grounds that its fees may be
2 awarded only by application to and approval by this Court after notice and a hearing. The Firm seeks
3 employment pursuant to 11 U.S.C. §330. The Firm is familiar with the Bankruptcy Code, the
4 Bankruptcy Rules, the Local Bankruptcy Rules and the Guidelines of the United States Trustee and
5 will comply with them.

6 **SPECIAL TERMS OF ENGAGEMENT**

7 Attached as **Exhibit B** is GT's current hourly rates that they will charge. With regard to those
8 rates, GT agrees: If general unsecured creditors do not receive at least a 25% distribution on allowed
9 claims, GT will take a voluntary 15% reduction on its standard hourly rates to the extent GT's fees are
10 approved by the Court. Should general unsecured creditors receive a distribution of more than 25%,
11 GT will have the ability to request that the Court to allow 100% of its fees.

12 It is contemplated that GT may seek interim compensation during the course of the case as
13 permitted by Section 331 of the Bankruptcy Code.

14 GT understands that its compensation and reimbursement in this case are subject to review and
15 approval by the Court under applicable bankruptcy law and guidelines, on interim and final fee
16 applications. Except to the extent the Court allows payment of compensation to GT out of assets of
17 the Estate, GT has no other source of compensation or compensation arrangement with the Debtor, or
18 any creditor or other party in interest associated with this bankruptcy case. GT has not agreed to share
19 any of the compensation it receives in this case with any personal other than its partners and its
20 employees.

21 The Firm's *Statement of Disinterestedness* is attached.

22 The Trustee is satisfied from the attached Statement of Disinterestedness that employment of
23 the Firm as accountants would be in the best interests of the Estate.

24 ///

25 ///

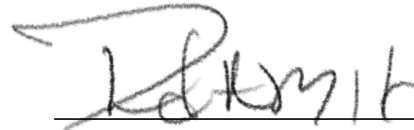
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27 ///

28 ///

1 **WHEREFORE**, Applicant respectfully requests that it be authorized to employ GT, effective
2 as of May 12, 2023, pursuant to 11 U.S.C. §§ 327 and 330, and in accordance with Rule 2014 of the
3 Federal Rules of Bankruptcy Procedure and Local Bankruptcy Rule 2014-1(b), on the terms stated
4 herein.

5
6 Dated: June 8, 2023



RICHARD A. MARSHACK
Chapter 11 Trustee for the estate of The
Litigation Practice Group P.C.

<p>Attorney or Party Name, Address, Telephone & FAX Nos., State Bar No. & Email Address</p> <p>JOSHUA R. TEEPLE, CPA Grobstein Teeple LLP 23832 Rockfield Boulevard, Suite 245 Lake Forest, California 92630 Telephone: (949) 381-5655 Facsimile: (949) 381-5665 Email: jteeple@gtllp.com; documents@gtllp.com</p> <p>Proposed Accountants for Chapter 11 Trustee, Richard A. Marshack</p> <p><i>Attorney for:</i></p>	<p>FOR COURT USE ONLY</p>
<p align="center">UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA - SANTA ANA DIVISION</p>	
<p>In re:</p> <p>THE LITIGATION PRACTICE GROUP P.C.,</p> <p align="right">Debtor(s).</p>	<p>CASE NO.: 8:23-bk-10571-SC CHAPTER: 11</p>
	<p align="center">STATEMENT OF DISINTERESTEDNESS FOR EMPLOYMENT OF PROFESSIONAL PERSON UNDER FRBP 2014 (File with Application for Employment)</p>
	<p align="center">[No Hearing Required]</p>

- Name, address and telephone number of the professional (Professional) submitting this Statement:
Grobstein Teeple LLP
6300 Canoga Avenue, Suite 1500W
Woodland Hills, California 91367
- The services to be rendered by the Professional in this case are (*specify*):
Obtain and evaluate financial records; evaluate assets and liabilities of the Debtor and Estate; evaluate tax issues related to the Debtor and Estate; prepare tax returns; provide litigation consulting if required; provide accounting and consulting services requested by the Applicant and his counsel; review and examine any/all of the Debtor's books, records, and accounts; and review and analyze the scope and extent of the Debtor's assets, liabilities, and business operations.
- The terms and source of the proposed compensation and reimbursement of the Professional are (*specify*):
Grobstein Teeple LLP (the "Firm" or "GT") understands and agrees to accept employment on grounds that its fees may be awarded only by application to and approval by this Court after notice and a hearing. It is contemplated that the Firm will seek compensation and reimbursement of expenses from the Estate based upon its normal and usual hourly billing rates and may seek interim compensation as permitted by U.S.C. §§ 330 and 331.

4. The nature and terms of retainer (i.e., nonrefundable versus an advance against fees) held by the Professional are (specify):

The Firm was not paid a monetary retainer and is not requesting, and will not receive, any retainer in this matter.

5. The investigation of disinterestedness made by the Professional prior to submitting this Statement consisted of (specify):

GT performs the following in order to ensure there are no conflicts of interest: Send an email to all employees of the Firm including partners, professionals and administrative staff requiring a positive confirmation that they have no conflicts; The email that is sent out includes the names of all parties including the Debtor, Debtor's counsel, all creditors listed in the Debtor's schedules, and any other relevant parties listed in the bankruptcy schedules; Electronic comparison of all names of parties included in the bankruptcy schedules to our client list; Electronic comparison of all names of parties included in the bankruptcy schedules to our billing system.

6. The following is a complete description of all of the Professional's connections with the Debtor, principals of the Debtor, insiders, the Debtor's creditors, any other party or parties in interest, and their respective attorneys and accountants, the United States trustee, or any person employed in the office of the United States trustee (specify, attaching extra pages as necessary):

Howard Grobstein served as a panel trustee until January 2023, and in that capacity was supervised by the OUST, and also that while a trustee he had employed the firm at which Trustee is a member to represent him as his attorneys in other unrelated matters. In addition, the Firm has represented the Trustee in other unrelated cases. Members of the Firm have socialized on occasion with the Trustee and with other members of the firm of which the Trustee is a member. The Firm is not and was not an investment banker for any outstanding security of the Debtor. The Firm is not and was not, within three years before the date of the filing of the Petition herein, an investment banker for a security of the Debtor, or an attorney for such an investment banker in connection with the offer, sale or issuance of any security of the Debtor. The Firm is not and was not, within two years before the date of filing of the Petition herein, a director, officer or employee of the Debtor or of any investment banker for any security of the Debtor. The Firm neither holds nor represents any interest materially adverse to the interest of the Estate or of any class of creditors or equity security holders, for reason of any direct or indirect relationship to, connection with, or interest in, the Debtor, the Chapter 7 Trustee, or an investment banker for any security of the Debtor, or for any other reason.

7. The Professional is not a creditor, an equity security holder or an insider of the Debtor, except as follows: not applicable.
8. The Professional is not and was not, within 2 years before the date of the filing of the petition, a director, officer or employee of the Debtor.
9. The Professional does not have an interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtor, or for any other reason, except as follows (specify, attaching extra pages as necessary): not applicable

10. Name, address and telephone number of the person signing this Statement on behalf of the Professional and the relationship of such person to the Professional (specify):

Joshua Teeple, Partner
Grobstein Teeple LLP
6300 Canoga Avenue
Suite 1500W
Woodland Hills, California 91367
818-532-1020

11. The Professional is not a relative or employee of the United States trustee or a bankruptcy judge, except as follows
(specify, attaching extra pages as necessary): not applicable

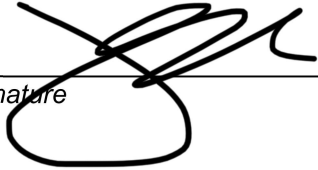
12. Total number of attached pages of supporting documentation: 0

13. After conducting or supervising the investigation described in paragraph 5 above, I declare under penalty of perjury under the laws of the United States, that the foregoing is true and correct except that I declare that paragraphs 6 through 9 are stated on information and belief.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

6/8/23
Date

Joshua Teeple
Printed Name


Signature

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:

P.O. Box 253, Woonsocket, RI 02895

A true and correct copy of the foregoing document entitled (*specify*): **NOTICE OF APPLICATION AND APPLICATION OF CHAPTER 11 TRUSTEE, RICHARD A. MARSHACK, FOR AUTHORIZATION TO EMPLOY GROBSTEIN TEEPLE LLP AS ACCOUNTANTS EFFECTIVE MAY 12, 2023; STATEMENT OF DISINTERESTEDNESS IN SUPPORT THEREOF WITH PROOF OF SERVICE** will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On June 9, 2023, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

- Ronald K Brown on behalf of Creditor SDCO Tustin Executive Center, Inc. ron@rkbrownlaw.com
- Shawn M Christianson on behalf of Interested Party Courtesy NEF cmcintire@buchalter.com, schristianson@buchalter.com
- Richard H Golubow on behalf of Creditor Debt Validation Fund II, LLC rgolubow@wghlawyers.com, jmartinez@wghlawyers.com; svillegas@wghlawyers.com
- Richard H Golubow on behalf of Creditor MC DVI Fund 1, LLC rgolubow@wghlawyers.com, jmartinez@wghlawyers.com; svillegas@wghlawyers.com
- Richard H Golubow on behalf of Creditor MC DVI Fund 2, LLC rgolubow@wghlawyers.com, jmartinez@wghlawyers.com; svillegas@wghlawyers.com
- D Edward Hays on behalf of Interested Party Courtesy NEF ehays@marshackhays.com, ehays@ecf.courtdrive.com; kfrederick@ecf.courtdrive.com; cmendoza@marshackhays.com; cmendoza@ecf.courtdrive.com
- D Edward Hays on behalf of Trustee Richard A Marshack (TR) ehays@marshackhays.com, ehays@ecf.courtdrive.com; kfrederick@ecf.courtdrive.com; cmendoza@marshackhays.com; cmendoza@ecf.courtdrive.com
- Alan Craig Hochheiser on behalf of Creditor City Capital NY ahochheiser@mauricewutscher.com, arodriguez@mauricewutscher.com
- Garrick A Hollander on behalf of Creditor Debt Validation Fund II, LLC ghollander@wghlawyers.com, jmartinez@wghlawyers.com; svillegas@wghlawyers.com
- Garrick A Hollander on behalf of Creditor MC DVI Fund 1, LLC ghollander@wghlawyers.com, jmartinez@wghlawyers.com; svillegas@wghlawyers.com
- Garrick A Hollander on behalf of Creditor MC DVI Fund 2, LLC ghollander@wghlawyers.com, jmartinez@wghlawyers.com; svillegas@wghlawyers.com
- Joon M Khang on behalf of Debtor The Litigation Practice Group P.C. joon@khanglaw.com
- Joon M Khang on behalf of Plaintiff The Litigation Practice Group P.C. joon@khanglaw.com
- David S Kupetz on behalf of Interested Party Courtesy NEF David.Kupetz@lockelord.com, mylene.ruiz@lockelord.com
- Michael D Lieberman on behalf of Creditor Phillip A. Greenblatt, PLLC mlieberman@lipsonnelson.com
- Richard A Marshack (TR) pkraus@marshackhays.com, rmarshack@iq7technology.com; ecf.alert+Marshack@titlexi.com
- Laila Masud on behalf of Interested Party Courtesy NEF lmasud@marshackhays.com, lmasud@ecf.courtdrive.com; kfrederick@ecf.courtdrive.com
- Kenneth Miskin on behalf of U.S. Trustee United States Trustee (SA) Kenneth.M.Miskin@usdoj.gov Byron Z Moldo on behalf of Interested Party Byron Moldo bmodaldo@ecjlaw.com, amatsuoka@ecjlaw.com, dperez@ecjlaw.com
- Alan I Nahmias on behalf of Interested Party Courtesy NEF anahmias@mbn.law, jdale@mbnlawyers.com
- Queenie K Ng on behalf of U.S. Trustee United States Trustee (SA) queenie.k.ng@usdoj.gov
- Ronald N Richards on behalf of Interested Party Courtesy NEF ron@ronaldrichards.com, 7206828420@filings.docketbird.com
- Gregory M Salvato on behalf of Interested Party Courtesy NEF gsalvato@salvatoboufadel.com, calendar@salvatolawoffices.com; jboufadel@salvatoboufadel.com; gsalvato@ecf.inforuptcy.com
- Paul R Shankman on behalf of Attorney Paul R. Shankman PShankman@fortislaw.com, info@fortislaw.com
- United States Trustee (SA) ustpregion16.sa.ecf@usdoj.gov
- Christopher Celentino on behalf of Richard M. Marshack christopher.celentino@dinsmore.com
- Byron Z. Moldo on behalf of interested party Courtesy NEF bmodaldo@ecjlaw.com

2. SERVED BY UNITED STATES MAIL:

On June 9, 2023, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

Debtor

The Litigation Practice Group P.C.
No US Mail Copy as Mail is
diverted to the Trustee

Judge

The Honorable Scott C. Clarkson
United States Bankruptcy Court
Central District of California
Ronald Reagan Federal Building and Courthouse
411 West Fourth Street, Suite 5130 / Courtroom 5C
Santa Ana, CA 92701-4593

20 Largest Unsecured Creditors

DOCUMENT FULFILLMENT SERVICES ATTN: OFFICER, A MANAGING OR GENERAL AGENT, OR TO ANY OTHER AGENT AUTHORIZED BY APPOINTMENT OR LAW TO RECEIVE SERVICE OF PROCESS 2930 RAMONA AVE #100 SACRAMENTO, CA 95826-3838	TUSTIN EXECUTIVE CENTER ATTN: OFFICER, A MANAGING OR GENERAL AGENT, OR TO ANY OTHER AGENT AUTHORIZED BY APPOINTMENT OR LAW TO RECEIVE SERVICE OF PROCESS 1630 S SUNKIST STEET, STE A ANAHEIM, CA 92806-5816	TASKUS HOLDINGS, INC. ATTN: OFFICER, A MANAGING OR GENERAL AGENT, OR TO ANY OTHER AGENT AUTHORIZED BY APPOINTMENT OR LAW TO RECEIVE SERVICE OF PROCESS 1650 INDEPENDENCE DR NEW BRAUNFELS, TX 78132-3959
SHARP BUSINESS SYSTEMS ATTN: OFFICER, A MANAGING OR GENERAL AGENT, OR TO ANY OTHER AGENT AUTHORIZED BY APPOINTMENT OR LAW TO RECEIVE SERVICE OF PROCESS 8670 ARGENT ST SANTEE, CA 92071-4172	OUTSOURCE ACCELERATOR LTD C/O PAUL R. SHANKMAN, ESQ FORTIS LLP 650 TOWN CENTER DRIVE, SUITE 1530 COSTA MESA, CA 92626	NETSUITE-ORACLE ATTN: OFFICER, A MANAGING OR GENERAL AGENT, OR TO ANY OTHER AGENT AUTHORIZED BY APPOINTMENT OR LAW TO RECEIVE SERVICE OF PROCESS 2300 ORACLE WAY AUSTIN, TX 78741-1400
MC DVI FUND 1, LLC; MC DVI FUND 2, LLC ATTN: OFFICER, A MANAGING OR GENERAL AGENT, OR TO ANY OTHER AGENT AUTHORIZED BY APPOINTMENT OR LAW TO RECEIVE SERVICE OF PROCESS 1598 COTTONWOOD DR GLENVIEW, IL 60026-7769	MARICH BEIN LLC ATTN: OFFICER, A MANAGING OR GENERAL AGENT, OR TO ANY OTHER AGENT AUTHORIZED BY APPOINTMENT OR LAW TO RECEIVE SERVICE OF PROCESS 99 WALL STREET, STE 2669 NEW YORK, NY 10005-4301	LEXISNEXUS ATTN: OFFICER, A MANAGING OR GENERAL AGENT, OR TO ANY OTHER AGENT AUTHORIZED BY APPOINTMENT OR LAW TO RECEIVE SERVICE OF PROCESS 15500 B ROCKFIELD BLVD IRVINE, CA 92618-2722
JP MORGAN CHASE ATTN: OFFICER, A MANAGING OR GENERAL AGENT, OR TO ANY OTHER AGENT AUTHORIZED BY APPOINTMENT OR LAW TO RECEIVE SERVICE OF PROCESS 3 PARK PLAZA, STE 900 IRVINE, CA 92614-5208	FIRST LEGAL NETWORK, LLC ATTN: OFFICER, A MANAGING OR GENERAL AGENT, OR TO ANY OTHER AGENT AUTHORIZED BY APPOINTMENT OR LAW TO RECEIVE SERVICE OF PROCESS PO BOX 743451 LOS ANGELES, CA 90074-3451	CREDIT REPORTING SERVICE INC ATTN: OFFICER, A MANAGING OR GENERAL AGENT, OR TO ANY OTHER AGENT AUTHORIZED BY APPOINTMENT OR LAW TO RECEIVE SERVICE OF PROCESS 548 MARKET ST, SUITE 72907 SAN FRANCISCO, CA 94104-5401
ANTHEM BLUE CROSS ATTN: OFFICER, A MANAGING OR GENERAL AGENT, OR TO ANY OTHER AGENT AUTHORIZED BY APPOINTMENT OR LAW TO RECEIVE SERVICE OF PROCESS PO BOX 511300 LOS ANGELES, CA 90051-7855	AZEVEDO SOLUTIONS GROUPS, INC ATTN: OFFICER, A MANAGING OR GENERAL AGENT, OR TO ANY OTHER AGENT AUTHORIZED BY APPOINTMENT OR LAW TO RECEIVE SERVICE OF PROCESS 420 ADOBE CANYON RD KENWOOD, CA 95452-9048	BUSINESS CENTERS OF AMERICA ATTN: OFFICER, A MANAGING OR GENERAL AGENT, OR TO ANY OTHER AGENT AUTHORIZED BY APPOINTMENT OR LAW TO RECEIVE SERVICE OF PROCESS 1100 SIR FRANCIS DRAKE BLVD, SUITE 1 KENTFIELD, CA 94904-1476
EXELA ENTERPRISE SOLUTIONS ATTN: OFFICER, A MANAGING OR GENERAL AGENT, OR TO ANY OTHER AGENT AUTHORIZED BY APPOINTMENT OR LAW TO RECEIVE SERVICE OF PROCESS 2701 E. GRAUWYLER ROAD IRVING, TX 75061-3414	COLLABORATION ADVISORS ATTN: OFFICER, A MANAGING OR GENERAL AGENT, OR TO ANY OTHER AGENT AUTHORIZED BY APPOINTMENT OR LAW TO RECEIVE SERVICE OF PROCESS 400 DORLA COURT ZEPHYR COVE, NV 89448	EXECUTIVE CENTER LLC ATTN: OFFICER, A MANAGING OR GENERAL AGENT, OR TO ANY OTHER AGENT AUTHORIZED BY APPOINTMENT OR LAW TO RECEIVE SERVICE OF PROCESS 5960 SOUTH JONES BLVD LAS VEGAS, NV 89118-2610
DEBT PAY PRO ATTN: OFFICER, A MANAGING OR GENERAL AGENT, OR TO ANY OTHER AGENT AUTHORIZED BY APPOINTMENT OR LAW TO RECEIVE SERVICE OF PROCESS 1900 E GOLF ROAD, SUITE 550 SCHAUMBURG, IL 60173-5870	DEBT VALIDATION FUND II, LLC ATTN: OFFICER, A MANAGING OR GENERAL AGENT, OR TO ANY OTHER AGENT AUTHORIZED BY APPOINTMENT OR LAW TO RECEIVE SERVICE OF PROCESS 5075 LOWER VALLEY ROAD ATGLEN, PA 19310-1774	VALIDATION PARTNERS LLC ATTN: OFFICER, A MANAGING OR GENERAL AGENT, OR TO ANY OTHER AGENT AUTHORIZED BY APPOINTMENT OR LAW TO RECEIVE SERVICE OF PROCESS 1300 SAWGRASS PKWY, STE 110 SUNRISE, FL 33323
CALIFORNIA FRANCHISE TAX BOARD PO BOX 942857 SACRAMENTO, CA 94257-0001	LIBERTY MUTUAL ATTN: OFFICER, A MANAGING OR GENERAL AGENT, OR TO ANY OTHER AGENT AUTHORIZED BY APPOINTMENT OR LAW TO RECEIVE SERVICE OF PROCESS PO BOX 91013 CHICAGO, IL 60680-1171	

1 **3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL**
2 **(state method for each person or entity served):** Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (date)
3 _____, I served the following persons and/or entities by personal delivery, overnight mail service, or (for
4 those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the
5 judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later
6 than 24 hours after the document is filed.

7 I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

8 June 9, 2023
9 *Date*

Denise Weiss
Typed Name

Denise Weiss
Signature

PARTNERS AND PRINCIPALS

HOWARD B. GROBSTEIN, CPA/CFF, CFE, California State University, Northridge (B.S. - Accountancy) is a Partner in the firm. He has acted as a Chapter 7 and Chapter 11 Trustee and Chapter 11 Examiner in the Central and Northern Districts of California. He has testified as an expert witness in District, Bankruptcy and State court cases. Mr. Grobstein has conducted numerous fraud investigations. He is a member of the Board of Directors and past Chair of the Los Angeles/Orange County Chapter of the California Receiver's Forum. He was President of the Los Angeles Bankruptcy Forum for 2013. Mr. Grobstein was the Treasurer of the Los Angeles/Orange County chapter of the Turnaround Management Association.

JOSHUA TEEPLE, CPA/CFF, CFE, CITP, University of Colorado, Boulder (B.S. - Business Administration) is a Partner in the firm. Mr. Teeple specializes in providing forensic accounting and restructuring services and testifies as an expert witness in such matters. Mr. Teeple has conducted multiple fraud investigations and regularly provides litigation consulting services.

KERMITH BOFFILL, CPA, California State University, Northridge (B.S. - Accountancy) is a Partner in the firm. Mr. Boffill has worked in private and public accounting on a variety of audit and taxation engagements specializing in taxation of entities and individuals. Mr. Boffill has experience in bankruptcy matters including individual liquidations, corporate reorganizations and liquidations.

MICHAEL GARLIE, Utica University (M.S. - Cybersecurity/Digital Forensics) is a Principal with the firm. Mr. Garlie has experience in cybersecurity consulting, e-discovery, digital forensics investigations, and expert witness testimony.

BENJAMIN L. HOWARD, CPA, University of Denver (M.A. Accountancy; B.S. -Accountancy) is a Partner in the firm. Mr. Howard has over 10 years of experience in bankruptcy, litigation support and forensic accounting services.

BRIAN LUNDEEN, M.A.S., CFE, Northern Illinois University (M.S. - Accountancy) and Northern Illinois University (B.S. - Accountancy) is a Partner with the firm. Mr. Lundeen specializes in providing forensic accounting, litigation support, and fraud investigation services.

DIMPLE MEHRA, CFE, University of Arizona (B.S. – Business Administration) and University of Phoenix (M.S. – Accountancy) is a Principal in the firm. Ms. Mehra has experience in providing forensic accounting and analysis services in the public and private sectors. She is a member of the Association of Certified Fraud Examiners.

ERIK RASMUSSEN, is a Principal and head of Cyber Security and Risk Management Solutions for the firm. He is an active attorney in Washington State with over 15 years of experience. Prior to joining the firm, Mr. Rasmussen was a Managing Director at a global risk management firm covering incident response and governance. Mr. Rasmussen was also a Secret Service agent for 9 years and conducted dozens of domestic and international computer crimes investigations.

RACHEL ROJANY, CPA, University of California, Santa Cruz (B.A. – Business Management Economics) is a Partner at the firm. Ms. Rojany's professional experience is focused in individual and business tax compliance and planning, with experience in an array of different industries from entertainment and media, professional services, to real estate and high net worth individuals and families. She is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants.

STEVEN ROOPENIAN, CFE, California State University, Long Beach (B.S. - Business Management) is a Principal in the firm. Mr. Roopenian has experience in bankruptcy, forensic accounting, and litigation support. He is a member of the Association of Certified Fraud Examiners, the Turnaround Management Association, the Association of Insolvency and Restructuring Advisors, and the Los Angeles Bankruptcy Forum. Additionally, Mr. Roopenian assisted the treasurer of the Los Angeles/Orange County chapter of the Turnaround Management Association during his tenure.

EDDIE SHAMAS, CPA, California State University, Northridge (B.S. – Accountancy; B.S. - Finance) is a Partner in the firm. Mr. Shamas has experience in providing assurance services to a variety of publicly traded and privately held companies in the manufacturing, distribution, retail, and service industries. He is a member of

California Certified Public Accountants.

KURT H. STAKE, CPA, MBA, CMA, CFE, CFF, CVA, ABV, University of Southern California (B.S. - Accounting), Chapman University (MBA), is a Partner in the firm. Mr. Stake has over 25 years of forensic accounting, financial damages, business valuation and litigation expert witness experience. Mr. Stake testifies as an expert witness in jury trials, bench trials, depositions and arbitrations on behalf of both plaintiffs and defendants for State and Federal matters.

KAILEY WRIGHT, CIRA, University of California, Santa Barbara (B.A. - Economics, emphasis in Accounting) is a Principal in the firm. Ms. Wright specializes in providing accounting services related to bankruptcy, forensic accounting and litigation support for her clients. She is a past President of the Los Angeles Bankruptcy Forum, and currently serves as the Treasurer of the Orange County Bankruptcy Forum. She is also a current member of the International Women's Insolvency & Restructuring Confederation.

MANAGERS AND DIRECTORS

DEHLIA ADAMS is the Director of Operations and has 25+ years of experience in Technology and Operations. Ms. Adams provides strategic planning and vision working directly with the Partner group to realize long-term goals.

SILVA CHAMICHYAN, University of California, Northridge (B.S. - Accounting) is a Senior Accountant in the firm. Ms. Chamichyan has experience in corporation tax returns and private equity. Ms. Chamichyan is currently a CPA Candidate with the California Board of Accountancy.

JESSIE CHUN, University of California, Los Angeles (B.S. -Accounting) and University of San Diego (B.A. - History) is a Manager in the firm. Ms. Chun has experience in payroll preparation, sales reconciliations, and preparing financial statements.

MICHAEL E. MCCARTHY, CPA, CFE, California State University, Fullerton (Master of Business Administration, Generalist, 1995) and Michigan State University (Bachelor of Arts, Hotel, Restaurant and

Institutional Management, 1978) is a Senior Manager with the Firm. He has extensive experience in tax preparation, audit and attestation, litigation support, fraud investigation, and has provided expert witness testimony in Bankruptcy Court, California Superior Court and before various commissions and boards. He is a member of the American Institute of Certified Public Accountants, the California Society of Certified Public Accountants, the American Bankruptcy Institute, and the Association of Certified Fraud Examiners.

TONY MEDINA is the firm's Director of IT.

KENNETH SOLARES, CPA, California State University, Northridge (B.S. - Finance) is a Manager in the firm. Mr. Solares has experience in accounting, bookkeeping, financial statement analysis and office management.

WILLIAM THOMSEN, CFA, ASA, Columbia University (M.B.A. - Finance), Pomona College (B.A. - Economics) is a Director with the firm. Mr. Thomsen has over 25 years of experience providing business valuations and economic analyses to various businesses. His consulting expertise also includes economic damage assessment and expert testimony for commercial and employment disputes. He has testified on numerous occasions regarding valuation and economic damage issues and has qualified as an expert witness in U.S. District Court and California Superior Court.

PROFESSIONALS

PAUL ASHKAR, CPA, California State University, Northridge (B.S. – Accountancy) and (M.S. – Accountancy) is a Senior Tax Accountant in the firm. Mr. Ashkar has experience primarily on the income taxation of high net-worth individuals, S-corporations, and partnerships.

TOM BUTLER, Occidental College (B.A. – Mathematics) is a Cybersecurity Consultant in the firm. Mr. Butler's studies focused on computational and applied mathematics. Mr. Butler has experience in web application development and data science.

MATTHEW CIEZCZAK, is a staff accountant with the firm.

NICHOLAS COOPER, University of South Carolina Darla Moore School of Business (BS- Finance/Marketing) is a Staff Accountant in the firm. Mr. Cooper has corporate finance experience in data analysis, including privately held businesses, as well as non-for-profit organizations.

KEVIN DE SOUZA FERREYRA, California State University, Northridge (B.S. – Professional Accountancy) is an Audit Senior with the firm. Mr. De Souza has experience in financial statement audits, reviews, and compilations for various industries including manufacturing, consumer products, and real estate management. Mr. De Souza also has experience with HUD and SOX audits.

BENJAMIN FAITH, Occidental College (B.A. – Physics, math minor) is a staff accountant with the firm. Mr. Faith has experience with a variety of mathematics and analytical programs such as Excel.

LOREN JUDKOWITZ, is a bookkeeper with the firm. She has 5 years of experience in Bookkeeping and Corporate Accounting, working with clients in the entertainment industry. Prior to that, she worked as a Billing Manager at a Workers' Compensation Law Firm, creating and implementing a billing program for the firm.

RYUSEI KENT, Occidental College (rising junior, Cognitive Science major, Computer Science minor) is a Cybersecurity intern for the firm. Mr. Kent has experience in cognitive neuroscience, linguistics, and Java while expanding his knowledge on cybersecurity as well.

BREANNA MCCALLUM, University of California, Northridge (B.S. – Accounting) is a Consultant in the firm.

NOLAN MCCARTHY, Occidental College, (B.A. – Economics) and Georgetown University (M.P.S. – Sports Industry Management) is a Staff Accountant with the firm.

KEVIN MEACHAM, California State University, Northridge (B.S. - Information Systems with an Option in Business) is a Consultant in the firm. Mr. Meacham is knowledgeable in network technologies, database management, application development, business intelligence, IT audit, enterprise resource planning, project management, and IT security. He has experience in bank record reconstructions for numerous accounts related to fraudulent transactions.

MELISSA MONREAL, is an Accountant in the firm. Ms. Monreal has experience in bank reconciliations, financial analysis, and business management.

TRACEY MUGA, California State University, Northridge (B.S. - Family and Environmental Studies with an Option in Business) is a Consultant with the firm. Ms. Muga currently is an Auditor for the California Parent Teacher Association. She is bilingual in English and Spanish.

LIN (LYNN) PEI-WEN, Fairleigh Dickinson University (MS – Accounting) is a Senior Tax Accountant with the firm. Ms. Lin has experience in corporate tax for small business, individual tax for the small business owners, and financial accounting function including bookkeeping, cash reconciliation and reporting.

KUNPENG QIN (AKA ADA QIN), California State University Northridge (B.S. – Accounting) is a Junior Accountant with the firm. Ms. Ada has experience in prepare and examine financial records function including bookkeeping, processing tax payments and returns, and reconciling bank statements.

JUSTIN RATNER, University of Oregon (B.A. - Business Administration) is a Consultant in the E-Discovery and Forensic Technology department with the firm. Mr. Ratner studied both Business Administration and Computer Science at the University of Oregon.

BRIAN SIEGEL, is a Forensic Technology Consultant with the firm. Mr. Siegel has 15 years of experience in the technology field. He is currently pursuing his Bachelor of Science degree in Information Technology-Information Security Systems at the University of Phoenix.

PARAPROFESSIONALS

BROOKE BORBA, University of California, Santa Cruz, (B.A. - English Language and Literature) is a Tax Administrator with the firm. Ms. Borba is also a licensed notary in California.

WENDI CARRANZA, Southern California College of Business and Law (A.A. - Paralegal Studies) is a Trustee Administrator in the firm's Riverside office.

CLARA GALARZA, is an Assistant Tax Administrator, currently working towards her degree in Business Administration at Los Angeles Pierce College/ CSUN. Ms. Galarza has a background in administration for retail distributors.

SOPHIA LEE, is an intern with the firm. Ms. Lee is currently attending Northern Virginia Community College, pursuing an A.S. in Business Administration with a concentration in accounting.

ZACHARY LITVAK, Indiana University (B.S. - Business Administration) is an Investment Banking Intern with the firm. Zachary is a junior in college and dual majoring in Entrepreneurship and Finance.

CALUDIA NINO, California State University Northridge, (B.A – English Literature) Bookkeeper, experience in maintaining accurate financial records and thorough categorization of all income and expenses.

LYNN RICE, American College of Hotel & Restaurant Management (Certification Program), is Office Manager of the firm.

DENISE WEISS is an Assistant Trustee Administrator with the firm.

KEN ZEREHI is an Assistant with the firm.

2023 BILLING RATES

Partners and Principals

<u>Name</u>	<u>Rate</u>
Grobstein, Howard	\$595.00
Teeple, Joshua	\$525.00
Boffill, Kermith	\$390.00
Garlie, Michael	\$515.00
Howard, Benjamin	\$500.00
Lundeen, Brian	\$425.00
Mehra, Dimple	\$375.00
Rasmussen, Erik	\$515.00
Rojany, Rachel	\$375.00
Roopenian, Steven	\$325.00
Shamas, Eddie	\$360.00
Stake, Kurt	\$550.00
Wright, Kailey	\$375.00

Managers and Directors

<u>Name</u>	<u>Rate</u>
Adams, Dehlia	\$350.00
Chamichyan, Silva	\$335.00
Chun, Jessie	\$285.00
McCarthy, Michael	\$290.00
Medina, Tony	\$250.00
Solares, Ken	\$285.00
Thomsen, William	\$405.00

Professionals

<u>Name</u>	<u>Rate</u>
Ashkar, Paul	\$245.00
Butler, Tom	\$275.00
Cieczak, Matt	\$185.00
Cooper, Nicholas	\$185.00
De Souza Ferreyra, Kevin	\$275.00
Faith, Benjamin	\$125.00
Judkowitz, Loren	\$85.00
Kent, Ryusi	\$125.00
McCallum, Breanna	\$165.00
McCarthy, Nolan	\$145.00
Meacham, Kevin	\$265.00
Monreal, Melissa	\$95.00
Muga, Tracey	\$200.00

Pei-Wen, Lin (Lynn)	\$225.00
Qin, Kunpeng (aka Ada Qin)	\$145.00
Ratner, Justin	\$150.00
Siegel, Brian	\$275.00

Paraprofessionals

<u>Name</u>	<u>Rate</u>
Borba, Brooke	\$145.00
Carranza, Wendi	\$135.00
Galarza, Clara	\$115.00
Lee, Sophia	\$100.00
Litvak, Zachary	\$85.00
Nino, Claudia	\$85.00
Rice, Lynn	\$125.00
Weiss, Denise	\$95.00
Zerehi, Ken	\$85.00